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The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented and supported by appropriate evidence. The text also highlights the need for regular audits to ensure the integrity and accuracy of the financial data. Furthermore, it mentions the role of various stakeholders in the process, including management and external auditors, and stresses the importance of transparency and accountability throughout the entire process.

The second part of the document provides a detailed overview of the accounting cycle, which consists of eight distinct steps. These steps range from identifying and recording transactions to preparing financial statements and closing the books. The text explains how each step contributes to the overall accuracy and reliability of the financial records. Additionally, it discusses common challenges and best practices for implementing an effective accounting system, such as maintaining up-to-date records and ensuring proper segregation of duties.

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NATIONAL EDUCATION UNION.

THE PRESENT

DUTY OF CHURCHMEN

TOWARDS

NATIONAL EDUCATION :

BY

THE REV. ALFRED BARRY, D.D.

Principal of King's College, London ;

A PAPER READ AT THE

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NATIONAL EDUCATION UNION.

PAPER ON EDUCATION.*

BY

THE REV. ALFRED BARRY, D.D.,

PRINCIPAL OF KING'S COLLEGE, LONDON.

I crave your indulgence if I depart a little from the programme which has been sketched out for our educational papers. I do not propose to inquire into the systems of foreign countries, and the many important lessons which they teach. I address myself solely to the question which is, I doubt not, at this moment uppermost in the minds of all who hear me—What is our duty, not only as Churchmen, but as Englishmen and as Christians, under the new and most critical era which has been introduced by the Education Act of 1870? I have ventured to accede to the invitation of the Committee and to bring this great subject before you, simply on the ground that, having been engaged all my life in the work of religious education—having, as one of the secretaries of the National Education Union, tried to help those who fought in its cause against the scarcely veiled secularism of the Birmingham League—having, as a member of the London School Board, seen the first workings of the new system, and gained some conception of its difficulties, its advantages, and its dangers, in a sphere of immense importance—I may hope to lay before you some few suggestions, based not on theory, but on personal knowledge and experience.

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Allow me, first, briefly to recall to your minds the real nature of the now famous Education Act, in its relation to religious education generally, and the Church of England in particular. I am forced to do so, old as the subject is. We have been reading lately denunciations of it in what are usually called "Liberal" papers, on the ground that it is actually framed in the interests of what the writers are pleased to call "Denominational Education," and under that clerical influence, which is apparently to advanced Liberals what the agency of the Jesuits and the Pope is to some ultra-Protestant members of the House of Commons. We, who know something of the Act, have felt inclined to rub our eyes, and ask whether it is we ourselves or the writers who are dreaming, or whether the Act has been somehow changed (in dreamland, of course) since it received the Royal Assent. Let us clearly understand the relation of the Act to religion and to the Church. It is an Act which utterly ignores the Church altogether; you need not change a single word in it if the Church were disestablished to-morrow. It is an Act which, for the first time, not only recognises secular schools (as I think it was bound to do), but which (without, as it seems to me, any reason or propriety) actually refuses to acknowledge, to reckon, to test, or to reward the religious instruction which is even intellectually the highest and largest educating influence, and which, as events have proved, the voice of the country has imperatively and almost unanimously demanded. It is an Act which, while it certainly does recognise existing voluntary schools, provides for a rivalry in which they will be heavily and (as some think) hopelessly over-weighted, by extending the taxation for the new system over large areas, including districts which are by liberality and religious earnestness already supplied with schools,

and so forcing their supporters to pay rates with one hand and subscriptions with the other. It is an Act which, while it allows districts already fully supplied to go on without any new machinery, refuses them the exercise in any shape of the power of compulsion, with which it paternally strengthens the hands of School Boards, the creations of the new legislation. And then people have the face to call this an Act, conceived in the interests of the existing schools, and—ineffable horror to a liberal mind!—favourable to the Church and the Clergy! And why is this? Just because it does bare justice—very bare indeed—to the existing schools, of which the Church of England has created the great mass, and refuses to doom them to “painless extinction,” or painful confiscation. We have come to this—that if the Church receives some share of the justice or consideration which is accorded to every other body of the community, she is supposed to be unduly favoured, and, where she is not actually despoiled, the cry is raised that she is endowed.

But yet, while the Education Act is what I have thus described it to be, it is most earnestly to be hoped that Churchmen will accept it resolutely, and work it loyally. I believe that some such Act was urgently needed—that the old system, whatever its excellence, did not meet, and, even had it received due encouragement (instead of being too often snubbed and starved at headquarters), could not have met, the necessities of the case—that the creation of an efficient and complete system of national education was at once a matter of life and death in respect of expediency, and a sacred duty both to God and man. I believe that in the present condition of the country, in which, however much we may regret it, we are bound to confess that the Church is not the Church of the whole nation, nay, that the Gospel

does not command the homage of all educated minds, and often fails to reach great masses of our people, the system which it inaugurates is—speaking generally—the only statesmanlike and the only possible system. I believe that the power of religious truth and faith, and the influence of the Church of England—even as it is, and, still more, as it might be—will work and will assert their spiritual leadership under any system which gives them “fair play and no favour,” or, I will even say, some play and no large amount of disfavour. It is singular and instructive to contrast the honest and truly liberal support which this Act has received from the more Conservative elements of English society, with the intolerant denunciations proceeding from an opposite quarter. And a Churchman may feel some pride when he compares the calm and yet earnest and dignified attitude of the Church on this great question, with the vehemence and noisy agitation of some other sections of the community. For there is a quietness which is not the listlessness of indifference, but the repose of conscious strength.

Surely it is right that Churchmen should avoid two extremes on this matter. It is not desirable that they should be too enthusiastic in favour of the new system; that they should themselves forget or allow others to forget that they have made great sacrifices in accepting it, and that the necessity and duty of accepting it prove the existence of some features in the relation between Church and State, and in the position of religion in England, which are most serious in themselves, and ominous of much still more serious in the future. Yet it is still less desirable that they should in any degree endeavour to disturb it, or stand aloof from its working, refusing to recognise what is and what must be, in a vain though natural longing for what might be in

an ideal state of society and of the Church herself. The Church stands to these systems as Samuel and the prophetic power stood to the introduction of the kingdom in Israel: she may appeal, as he did, to the work of the past; she may mourn, as he did, over the needful introduction of a more distinct temporal power; but she still says, as he said, "God forbid that I should cease to pray for you; I will teach you the good and the right way: only fear the Lord and serve Him in truth with all your heart."

There seem to be two main duties to do. The first is to maintain at all hazards, under all difficulties, and at any price, the existing Church Schools. Men tell us that they are doomed; that they cannot stand against the completer organisation of the new rate-supported system; that voluntary liberality will never bear up against the solid heavy pressure of legal taxation. I answer, "If they have a reason for existence, a right to live, they will never die." Now I need not go about to prove to this assembly that if they are but true to themselves, to the power of Church unity and Church organisation, to the unspeakable advantage of a spiritual authority and a definite creed, they ought to be able to do more for religious education—and therefore, as I believe, for education of the spirit in the highest and widest sense—than any schools that are destitute of all these advantages, and fettered by the jealousies of opposing sects. Even if they should be inferior in mechanical organisation and material resources, yet their spiritual advantage must tell; their inherent life and power must be very distinctly manifested. If it were but for this, they would have clearly proved their mission. But what I think is too often forgotten is, that their reflex influence on the new schools will be of priceless value. That influence

will tell primarily and powerfully by aiding the growth of a religious tone and the maintenance of substantial religious teaching in the new schools, such as, in America, for want of such reflex influence, have been slowly and gradually, but too certainly lost. You know how by God's grace and blessing the mind of England is determinately set, and the voice of the country has energetically announced that it is set on religious education. If so, whilst schools which must be religious exist, it will be impossible to make the Board Schools, schools of theoretical or virtual secularism. But, secondarily yet really, I value the influence of voluntary energy on a rate-supported and legal system. At present all is energy, liberality, and earnestness in the cause; but what will be the case when the Bill is presented, and the reckoning has to be paid? Is there no danger that at the next election the School Boards men will be sent in (as I have heard that they are occasionally sent in to town councils and vestries) pledged to economy at any price? Will there be no value then in the co-existence of a system which relies not upon the power of legal coercion but of voluntary liberality and duty, and which is able to ask, "How much can I do?" and not, "How little will serve the turn?" I am perfectly convinced that every man who supports a Church school does a double service—a service direct and primary, in the creation of a school, which must have the strongest and most living power of true education,—and a service, indirect, and yet I hardly like to call it secondary, in the creation of an influence which will tend to deepen religious spirit and foster a nobler liberality in the rate-supported school which rises by its side.

The old system will surely not be allowed to perish or even to decay. There have been few things more striking and more encouraging than the marvellous

answer which the adherents of that system have made to the friendly challenge given in the new Act. In the last six months of 1870 there were applications for more than 3,000 building grants for creating or enlarging schools on the old system. The Education Department seems to have stood fairly aghast. The National Society, with a noble and wise audacity, has pledged two years' income to aid the movement. If the voluntary system is (as we are told) dying, it certainly dies with the strangest exhibition of vitality. The first duty of Churchmen is simply to persevere in this career so gloriously begun. We have only to make our schools good schools; bring them under Government inspection for the sake alike of improvement and of test; take care to keep up in them a true religious tone, and plain, simple, definite teaching; be sure by no means, direct or indirect, to tamper with the obligations of the Conscience Clause, or infringe religious liberty; and we need have no fear. The experience of the past has shown us that every good Church school has been a tower of strength; the experience of the future must show that such schools will command and will gradually gain—even in respect of compulsory powers—the equality which they deserve and which alone they can require. To keep them up will require much sacrifice: men of the world, who are well versed in the lore of self-interest, and accustomed to trust in material resources and strength, smile at the idea that such sacrifice can be sustained. But the Church, I hope, will teach them, as she has taught them before, that there are powers in the kingdom of heaven on earth which are “not dreamt of in their philosophy.”

The other great duty of Churchmen is to aid and to watch the School Boards now gradually extending

over all the area of our great towns. I say "to aid;" for I rejoice to see that the supporters of the older educational system, and notably the clergy, are mostly ready, and mostly welcomed in that readiness, to help and guide the new system also. In this work, the chief point of present necessity is to support, honestly and generously, the attempt which is now being very earnestly made to keep up a really religious tone, and—under all the restrictions of the Act, in the presence of the difficulties of our wretched divisions, and of the active Secularist party, which gloats over them and profits by them—to give true and unfettered Bible teaching. It is easy to see that, if we regarded the interests of our own Church schools solely, it would be our policy to drive the State schools into secularism, sure that the recoil from it would fill our benches. I have seen such policy advised; but I can conceive nothing more wicked, nothing more suicidal, than to purchase what would then deserve to be called a "sectarian" advantage at the expense of endangering the Christianity of the country. It is easy, again, to raise theoretical difficulties, either from the secularist or from the dogmatic point of view, as to the logical inconsistencies in which the attempt to give pure Bible teaching, without proselytism and without conflict, will land us. But the majority of School Boards, while they disclaim utterly the impossible task of bringing out and exhibiting a creed with which none shall find fault, believe that there is a large amount of ground really common to the great mass of English Christians; and that the ordinary school teaching, as a matter of fact, does keep, and ought to keep, to that ground. They are going to try, honestly and hopefully, to solve by practice what is proved in the most logical manner to be theoretically impossible. I earnestly trust that Churchmen

generally will aid this sincere attempt to do a work which in any case must be difficult enough—without any resentment, however natural, of the treatment which we have received from some of the Nonconformist bodies—without any thought of what will be the effect of the prevalence of such religious teaching on the future of Church Establishments, or on the special interests of religious bodies as such. These are minor considerations after all. When one is brought—as lately in these discussions we have all been brought—to the brink of the great gulf which separates Secularism from Christianity, all other thoughts seem to vanish, all other motives to be burnt up in the fire of an intense resolution to hold up the Cross of Christ still, to make the Word of God still, as of old, the very strength and life of our national education.

The other part of our duty to School Boards is to watch them, to see that they do their duty fairly, without respect to party interests and to clamour, in their own schools, and in the relation which they hold to education generally. There is at this moment one important part of their more general duty, in which I think that they are mostly inclined to act with impartiality, and in which it is clear that the Education Department will do all it can to secure impartiality, but in which there has been raised an extraordinary clamour, strangely incommensurate with the importance of the immediate question, and monstrously unjust in the false issues which it raises. I allude, of course, to the provision for meeting cases of real indigence under a compulsory system. The Act allows Boards either to remit fees in their own schools or pay them in others, according as the interests of economy, education and liberty shall determine. But because some Boards have proposed to pay such fees in denominational, which are (speaking generally)

Church schools, simply because the Church has done her duty in the great cause of education, there is a cry raised of "denominational ascendancy," "concurrent endowment," and I know not what else. The Liberal cause is said to be at stake; a school-rate agitation of the old church-rate type is threatened; and the Government, especially Mr. Forster, is overwhelmed with menace and vituperation. Now what is all this about? It is acknowledged on all hands that such relief should be exceptional, so that there may be no educational pauperisation. In fact, it is curious that we Church folks mainly insisted on this, against the same people who are now raising this ado, when they were fighting for the programme of the League. It ought to be understood that the demand for impartiality is made in defence indeed of the rights of existing schools, but not principally or decidedly in their interest. It is, as many well know, at least a moot question, whether the admission of scholars, whose fees are paid by the Board, is good either for the prosperity or the independence of the school. I myself, with many others, hold the opinion that as a rule, if there be no difficulty or objection, such children had better be admitted to Board schools where they exist. But the real question is one which concerns the religious liberty of the parent and the pocket of the ratepayer.

As to the parent, really the question is whether, after compelling him to send his child to school, we are to take advantage of his poverty and wrest from him the liberty of choice of a school, which we allow to all other parents. Of course, it may be said that *quasi*-paupers have no rights, but this is hardly consonant with liberality, although it may find its place in the policy of Liberalism. Of course, it is easy to ridicule the idea that a parent of this class cares where his children go; and perhaps if Board schools

remain really religious schools, this may be the case. But what if they should ever be secularized, assuming the type of a school of which I heard the master himself say, that under no circumstances, of intellectual instruction or moral discipline, would he allow the name of God to be used? Will there be no substantial grievance then? And without going this length, it is easy to imagine numberless cases, in which a real hardship would be inflicted on the poor parent by the narrow policy which the malcontents urge upon the Boards. It is really a case of religious and general liberty. We ask only a Conscience Clause on this side from those who have loudly and justly claimed one on the other.

As to the ratepayer, the question will practically be, "Are the School Boards to take the course which is best and most economical in each case, or are they to be fettered by a sectarian dread of 'sectarianism?'" It may be, it often will be, far wiser for them, especially in rural districts and small towns, to pay school fees in existing schools, rather than to establish new ones. Why should they be debarred from this? Is there something so horribly contaminating in a Church Catechism or Prayer-book which, unless their parents wish it they need not learn? Is the presence of the parson in the school so utterly demoralizing that, at whatever cost, the children must be guarded from it? The thing is really preposterous. I do not care principally for economy, but I do object to waste; and when (as I have said) the bill has to be presented, I think that the ratepayers will object too.

But we are told that we injure the consciences of the ratepayers by allowing any part of their money to support denominational schools, or (as it is often erroneously put) to support denominational teaching. Really this tender-conscienced ratepayer seems to

me rather like the "aggrieved parishioner" of famous memory—a product which does not grow naturally, but needs an immense amount of stimulation from without. The rates are paid to the School Boards that they may secure education for the children—first by building and maintaining schools, next by compulsion on parents to send their children to some school, and to aid them in doing so if they really require it. The *responsibility* rests first on the Legislature, who made the Act; then on the Board who have to administer it, as well and as economically as they can; lastly, on the parent, who chooses the school according to his best judgment and such advice as he can trust. What can be left to rankle in the tender spirit of the ratepayer? He has, probably, not felt severely the existence of this very system at the present moment. For years, whenever guardians have done their duty and carried out Evelyn Denison's Act, the children of outdoor paupers have been paid for out of the rates; and, horrible as it may appear, I am afraid that the majority of such payments have gone to Church schools, just because there were often no others forthcoming. I doubt whether he would have found out his grievance, if there had not been some kind friends to enlarge upon it for their own ends.

The fact is, that this agitation is the fruit of annoyance at the vitality of the existing system, the power of the Church in education, and the impartiality which the Act, the Department, and the Boards generally seem inclined to show. It is clear that Churchmen must sustain that impartiality against it, remembering that the question is important in itself, and still more important in being only one phase of a far greater and more momentous conflict.

These, as it appears to me, are the two great duties of Churchmen under our new Act. If I do not

dwell on a third,—the duty of increasing the efficiency of our Sunday schools, and our other machinery for direct Church teaching of the young,—it is because I know that this will be dealt with by those who follow me.

Under any system, under any conditions, success is to those who look circumstances in the face, and act accordingly. I am sure that the cause of religious education can never be lost until religion itself has ceased to sway the heart of the nation; and that the Church can never fail to exercise a great and commanding influence in the work, if Churchmen show themselves in thoughtful and energetic action, true to their principles and their duty.

POSTSCRIPT.

Since this Paper was written, the question of the remission and payment of fees in cases of extreme poverty, has been largely discussed in School Boards.

The Wakefield, Stafford, Worcester, Oldham, Darlington, Carlisle, Hastings, Liverpool, Salford, Bath, Exeter, Plymouth, Halifax, Maidstone, Stoke-upon-Trent, Newark, Brighton, Bristol, Manchester, Rochdale, Newcastle-under-Lyme, Chesterfield, Sheffield, Oxford, Bolton, Birmingham, Stockton, Middlesborough, Sunderland, Reading, and Stalybridge Boards have resolved to carry out, impartially, both section 17 and section 25 of the Act, as the interests of education, of liberty, and of economy, may in each case direct.

The Swansea, Launceston, Falmouth, Walsall, Wednesbury, West Bromwich, and Hartlepool Boards (in spite of the remonstrances of the Education Department), have resolved to remit fees in their own schools, but refused to pay them in any others.

In the London School Board, after a long and exhaustive dis-

cussion, it appeared that the Board was so equally divided, as to necessitate a compromise. The following resolution was adopted (November 2nd, 1871):—

“That, for twelve months from the present date, remission or payment of fees in Public Elementary Schools shall be made exceptionally, on proof of urgent temporary need, each case being dealt with on its own merits, without prejudice to the principles involved on either side, it being understood that such remission or payment of fees is not to be considered as made in respect of any instruction in religion.”

The effect is to put off the discussion for twelve months, and meanwhile to meet the acknowledged necessities of the case by carrying out both sections of the Act, treating each application on its own merits; that is to say, entering into the question of the actual poverty, the convenience, and the wish of the parents, but not again raising the discussion of principle.

Meanwhile, it is clear that the opponents of the course recommended in this Paper, have resolved on and endeavour to get the Act altered—an endeavour which surrenders the claim of its authority originally put forward on their side—an endeavour which, on all grounds, ought to be strenuously resisted. It is almost equally clear that the arguments used by them in the discussions must, if logically drawn out, tend to the withdrawal of all Government grants for existing schools; and it may be observed that a larger array is being already made in this direction. It is well to be “forewarned and forearmed.”

We must unite firmly to meet the various encroachments threatened, remembering that, by the avowal of our opponents themselves, the whole movement is only a part of a still larger and more formidable attack.

A. B.

NOVEMBER, 1871.



